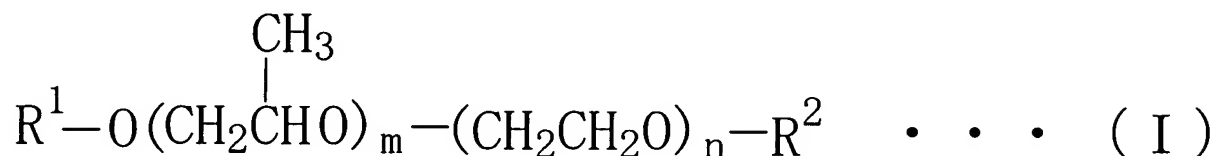


IN THE CLAIMS

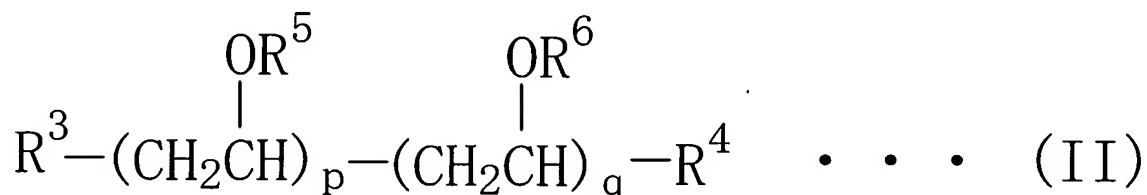
Please amend the claims as follows:

Claim 1 (Original): A refrigerating oil composition comprising
a refrigerant (A) containing as a predominant component a C1-C8 hydrocarbon
compound and

a base oil (B) composed of a polyalkylene glycol ether represented by formula (I):



wherein each of R^1 and R^2 represents a hydrogen atom, a C1-C18 hydrocarbon group, or a C2-C18 acyl group, provided that R^1 and R^2 are not simultaneously hydrogen atoms; each of m and n is an integer of 1 or more; and $n/(m+n)$ is more than 0.4, and/or a polyvinyl ether represented by formula (II):



wherein each of R^3 and R^4 represents a hydrogen atom, a C1-C18 hydrocarbon group, or a C2-C18 acyl group; R^5 represents a C1-C4 hydrocarbon group; R^6 represents a C2-C4 hydrocarbon group, provided that the number of carbon atoms contained in R^6 is greater than that of carbon atoms contained in R^5 ; p is an integer of 1 or more; and q is an integer of 0 or more,

and satisfying the following conditions:

(i) solubility of the refrigerant (A) in the base oil (B) is 40 mass% or less at 40°C and 1.2 MPa and

(ii) mixture viscosity of the refrigerating oil composition is 0.1 mm²/s or more at 90°C and 2.3 MPa.

Claim 2 (Original): A refrigerating oil composition as described in claim 1, wherein $p/(p + q)$ in formula (II) is 0.1 or more.

Claim 3 (Original): A refrigerating oil composition as described in claim 2, wherein R⁵ in formula (II) is a methyl group.

Claim 4 (Currently Amended): A refrigerating oil composition as described in ~~any one of claims~~ claim 1 to 3, wherein the solubility of the refrigerant (A) in the base oil (B) is 2 to 40 mass% at 40°C and 1.2 MPa.

Claim 5 (Original): A refrigerating oil composition as described in claim 4, wherein the solubility of the refrigerant (A) in the base oil (B) is 2 to 30 mass% at 40°C and 1.2 MPa.

Claim 6 (Original): A refrigerating oil composition as described in claim 5, wherein the solubility of the refrigerant (A) in the base oil (B) is 5 to 25 mass% at 40°C and 1.2 MPa.

Claim 7 (Currently Amended): A refrigerating oil composition as described in ~~any one of claims~~ claim 1 to 6, which exhibits a mixture viscosity of 0.5 mm²/s or more at 90°C and 2.3 MPa.

Claim 8 (Currently Amended): A refrigerating oil composition as described in ~~any one of claims~~ claim 1 ~~to 7~~, wherein the base oil (B) has a weight average molecular weight (Mw) of 500 or more.

Claim 9 (Currently Amended): A refrigerating oil composition as described in ~~any one of claims~~ claim 1 ~~to 8~~, wherein the base oil (B) has an oxygen atom content of 10 mass% or more.